

P. W. CURRENT No. 6344

conclusion that daily allowance is intended to include the up-keep of a horse.

3. With regard to the second point, all that need be said is that C. S.R. II79(a) does not apply to the P.W.D. except in so far as it points out a rule which has been made on purpose to meet the special requirements of the P.W.D. viz article II83(b).

4. Now under that rule, horse allowance is forfeited whenever daily allowance ^{drawn} is ~~forfeited~~; and to my mind it is less admissible when actual expenses are drawn, such expenses being as a rule higher than a daily allowance and being claimed as resulting in a smaller loss to the officer.

5. The amount under dispute is only one rupee, but the principle involved is important. The practical way of viewing the case is this:- If Mr. Mathews' actual expenses had amounted to a sum just equal to his daily allowance, he would have forfeited his horse allowance, in lieu of daily allowance: on what ground, therefore, is he entitled to horse allowance when he has drawn a sum exceeding his daily allowance?

Encls 1
Dec: 27.8.94

Hrs/s
C.

Encl.

Read Cross 58429 6344

No. 2247 W. d. 7 September 1894

B. J.
K. J.

The Examiners
note with which the
Govt. concerns, will
be communicated to
the Supt. of Works
P. W. D. Propet

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exam
31.8.94

DESPATCHED
-8 SEP. 94

Supd. P.W.D.
P. W. D. Propet
P. W. D. Propet

O.L.S. 318 R 3/9

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1894.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 23rd August 1894.

OFFICE NOTE No. 3457-D
E

To

W.

Your office note No. 2670 C. dated
11th. August 1894.

The Superintendent of Works, No.
I Periyar Division, appears to be in
error on two important points connected
with this case-

- A. in the impression that daily allow-
ance is intended to include the up
keep of a horse;
- B. in the argument that the conclud-
ing part of C.S.R. II79(a) confirms
the view that actual expenses may
be drawn concurrently with horse
allowance.

2. With reference to the first point
C.S.R. II54(a) clearly shows that " a
daily allowance is intended to cover the
ordinary daily charges ^{of} an officer on
tour" - I underline the words which
bear specifically on the case -, while
a permanent conveyance or horse allow-
ance, on the other hand, is given to a
subordinate who "has a large amount of
travelling at or near head quarters". I
therefore see nothing that warrants the

P. W. CURRENT No. 6440

P. W. CURRENT No. 5842

From

The Supt. of Works

us. Periyar Div.

To

The Chief Engineer

Public Works Dept.

Madras

Station Periyar

Dated 3rd August 1894

Recd. 6th 3

Regd. 4.6.8

Horse allowance: —

Requesting orders about

— disallowed to Mr.

B. J. Mathews by the Examiner

No. 2670 C. d/11 August 1894

J. C.

For favour of
remarks.

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O.L.S. 262 11/5

No 946.8.

Office of the Supt of Works
No I Periyar Division
Periyar 3rd August 1894

From

S. D. Pears Esquire,

Supt of Works, No I Periyar Division
Periyar

To

The Chief Engineer,

Public Works Department,

Madras

Sir,

I have the honour to request orders on the following point, being one which has occurred several times lately and will occur again.

2. Mr B. J. Matthews draws a horse allowance of Rs 30 per mensem. The Examiners disallowed this Horse Allowance for the 5th April last on the ground that actual expenses were passed to Mr Matthews for that day for his journey from Thekady to Kodakkanal, and that under Civil Service Regulations article 1183 (b) he is not entitled to both actual expenses and Horse Allowance. In point of fact the article quoted specifies

Specifies only "daily allowance or road mileage" (but does not specify actual expenses) as inadmissible together with Horse Allowance. The Examiner meets this by explaining that "Actual Expenses are in lieu of road mileage".

3. Admitting that the Examiner is correct in going behind the letter of the article, I am nevertheless under the impression that the pay of a horsekeeper and greencutter ~~is~~ are not legitimate items in a bill of actual expenses, whereas mileage (as well as daily allowance) is fixed ^A at such a rate as will cover these expenses. If this impression is correct then actual expenses cannot be said to be "in lieu of" (in the Examiner's sense of "equivalent to") mileage inasmuch as the one does not, and the other does, include the upkeep of a horse. ^A Either therefore actual expenses may be drawn concurrently with horse allowance, or the charges for the upkeep of a horse should be charged in

in actual expense bills. These charges do not indeed appear incompatible with the definition of "actual expenses" in the beginning of the Civil Service Regulations, but the simpler course would certainly be to accept the Civil Service Regulations Article 1183(b) as it stands and allow Horse allowance to be drawn concurrently with actual expenses though not with Daily allowance or Mileage. The concluding part of Civil Service Regulations, Article ^B 1149(a) would also appear to confirm the view that actual expenses may be drawn concurrently with horse allowance.

I have the honor to be,
Sir,
Your most obedient servant,

G. D. Pears
Supt of Works
No. 1 Periyar Div.

Aug 13

From
The Supt. of Works
22, Benigar St.

No. 2670C. d/11 August 1894

To
The Chief Engineer
Public Works Dept.
Madras

For favour of
remarks.

Station Engineer

Dated 3rd August 1894
Recd. 6th 3
Aug 4 to 8

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2894

Horse allowance: —

Requesting orders about
— disallowed to Mr.

B. J. Mathews by the Engineer

O.L.S. 262 M 9/10